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March 23, 2015

The Honorable Peter Roskam  
Chairman  
Oversight Subcommittee  
Committee on Ways and Means  
1101 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Roskam:

On behalf of over one hundred thousand American Commitment activists, I am writing to convey our strong support for H.R. 1104, the Fair Treatment for All Donations Act.

In 2011, donors to conservative groups were told that – despite decades of clear legal understanding and practice – they could be found liable for gift tax on their contributions. While the IRS never did impose such a tax, simply sending the letters likely had a chilling effect on contributions to conservative groups.

Your legislation is needed to eliminate any risk that such targeting of donors could recur.

Moreover, your legislation is necessary because applying the gift tax to contributions would be bad public policy even if a future IRS decided to do it in a politically neutral way.

Taxing contributions to nonprofits would do nothing to advance the intended purpose of the gift tax – enforcing compliance with the federal estate tax – and would serve to dramatically diminish the ability of groups across the political spectrum to educate and mobilize citizens in the public policy process.

We therefore strongly support H.R. 1104 and urge your colleagues to support it.

Sincerely,

A handwritten signature in blue ink that reads "Phil Kerpen".

Phil Kerpen